

JENNIFER M. GRANHOLM
GOVERNOR

JAY B. RISING STATE TREASURER

### REGULAR MEETING OF THE STATE TAX COMMISSION

### **AGENDA**

DATE OF MEETING: April 14, 2004

PLACE OF MEETING: Local Government Conference Room Large

2<sup>nd</sup> Floor Treasury Building

Lansing, MI

TIME OF MEETING: 9:00 A.M.

The following items are on the agenda for this meeting.

- 1. Approval of the minutes of March 23, 2004 as presented.
- 2. MCL 211.154 notification of omitted or incorrectly reported property not concurred in by both the assessing officer and the owner. See attached list for file identification. Scheduled for 9:30 A.M.
- 3. Mark Burstein, of Honigman Miller Schwartz and Cohn was directed to appear before the Commission to further discuss and verify his contention that there is no omitted property for the years 2001 and forward at the property known as Seward New Center, LLC. Scheduled for 10:30 A.M.
- 4. Classification Appeal No. 03-058, Richard J. Pullicin Metamora Township, Lapeer County. Current Classification: Residential Real. Requested Classification: Agricultural Real. Assessor's Recommendation: Residential Real. PTD Staff Recommendation: Residential Real.

  Scheduled for 11:00 A.M.
- 5. London Township, Monroe County, Assessor Elke Doom was directed to appear before the Commission to more fully explain her position regarding the difference between the figures of \$4,000,000 and \$470,800 in regards to her letter dated January 26, 2004. **Scheduled for 11:30 A.M.**
- 6. Detroit Diesel Air Pollution Control Exemption Application 1-3111-Redford Township. Appealed by the Company.

  Scheduled for 1:30 P.M.

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7. Detroit Diesel Air Pollution Control Exemption Application 1-3112-Redford Township. Appealed by the Company.

Scheduled for 2:30 P.M.

- 8. Discussion of procedures for processing section 154 appeals as requested by the STC at its meeting on March 10, 2003 including proposal to change the procedure for notifying section 154 appellants in order to reduce postponements.
- 9. Discussion of possibility of adding a called meeting in July for the processing of section 154 appeals.
- 10. Proposed STC Bulletin 8 of 2004 containing the 2004 County Multipliers. To the Commission for its review and approval.
- 11. Memo from William E. Fowler, Assistant Administrator, Property Tax Division, regarding AuGres Township, Arenac County regarding July/December Board of Review, Unauthorized Meetings, Improper Treatment/Recapping of Alleged Qualified Agricultural Properties, and Omitted Property. To the Commission for review and action.
- 12. Memo from William E. Fowler, Assistant Administrator, Property Tax Division, regarding AuGres Township, Arenac County regarding Chris Manor, Parcel Code 06-003-01-001-400-010-01. To the Commission for review and action.
- 13. Request by Mr. Donald Nault that the STC include 2002, 2003 and 2004 in the years covered by classification appeal #01-040. Staff recommends that the Commission accept the additional years and direct that appeal forms be completed by the assessor and by staff.
- 14. Letter from Gerald Mears, Director, City of Wyoming DDA, regarding whether a DDA or TIFA plan can spend revenue outside of its development area. Staff recommends to approve.
- 15. Memo from William E. Fowler, Assistant Administrator, Property Tax Division, regarding Union Township, Isabella County, Omitted Property New Construction. To the Commission for review and action.
- 16. Memo from William E. Fowler, Assistant Administrator, Property Tax Division, regarding Deerfield Township, Isabella County, Taxpayer Complaint Discriminatory Assessing Practices. To the Commission for review and action.
- 17. Memo from David C. Lee, Manager, Valuation Standards Section, Property Tax Division, regarding Wells Township, Delta County, Assessing Practices. To the Commission for review and action.

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- 18. MCL 211.154 Petition 154-03-1231 American Tank Inc.
  - Parcel No. 84-0001-763750 An official order was issued on March 10, 2004. Notice was received that an incorrect amount for the Requested Taxable Value for the 2003 year had been issued. Staff recommendation: Acceptance of the Amended Official Order.
- 19. MCL 211.154 Petition 154-03-1265 Roman Slayback/Seney Enterprises
  Parcel No. 77-07-009-009-00 An official order was issued on March 23, 2004. Notice
  was received that an incorrect School District had been submitted. Staff
  recommendation: Acceptance of the Amended Official Order.
- 20. MCL 211.154 Petition 154-03-1452 JRH Equipment Co. Parcel No. 14-8004-03100 An official order was issued on February 10, 2004. Notice was received that an incorrect amount for the Requested Taxable Value for the 2001 year had been issued. Staff recommendation: Acceptance of the Amended Official Order.
- 21. MCL 211.154 Petition 154-03-1460 David & Christine Keller Parcel No. 4711-31-100-012 An official order was issued on February 10, 2004. Notice was received that an incorrect amount for the Requested Taxable Value for the 2003 year had been submitted. Staff recommendation: Acceptance of the Amended Official Order.
- 22. MCL 211.154 Petition 154-03-1797 SBC Global Services Inc. Parcel No. 84-0000-255000 An official order was issued on March 22, 2004. Notice was received that an incorrect amount has been submitted for the 2002 Original Taxable Valuation. Staff recommendation: Acceptance of the Amended Official Order.
- 23. MCL 211.154 Petition 154-03-1832 Ameritech Mobile Service
  Parcel No. 83-0000-042982 An official order was issued on March 22, 2004. Notice was received that an incorrect amount has been submitted for the 2001 Original Taxable Valuation. Staff recommendation: Acceptance of the Amended Official Order.
- 24. MCL 211.154 Petition 154-03-1866 Sadiz Rizvi MD PC
  Parcel No. 84-0000-530500 An official order was issued on March 22, 2004. Notice was received that an incorrect amount has been submitted for the 2002 Requested Taxable Valuation. Staff recommendation: Acceptance of the Amended Official Order.
- 25. MCL 211.154 Petitions 154-03-1889 & 154-03-1940 J Lewis Cooper Co. Parcel Nos. 84-0000-746500 & 83-0000-091897 An official order was issued following the March 10, 2004 State Tax Commission meeting. Notice was received from the local unit requesting that the order be amended because incorrect requested taxable values had been submitted by the assessor. The taxpayer has concurred with the revised figures. Staff recommendation: Acceptance of the Amended Order.

- 26. MCL 211.154 Petitions 154-03-1902 & 154-03-1903 Adray Appliance
  Parcel Nos. 83-0000-056700 & 84-0000-526000 An official order was in correctly
  issued following the March 10, 2004 State Tax Commission meeting. Staff
  recommendation: The Order be rescinded and rescheduled for a later date.
- 27. MCL 211.154 Petition 154-03-1952 Holiday Grill
  Parcel No. 83-0000-141440 An official order was issued on March 22, 2004. Notice was received that an incorrect amount has been submitted for the 2001 Requested Taxable Valuation. Staff recommendation: Acceptance of the Amended Official Order.
- 28. MCL 211.154 Petition 154-03-1957 A. Fares Medical Center Parcel No. 84-0000-579000 An official order was issued on March 22, 2004. Notice was received that an incorrect amount has been submitted for the 2003 Original Taxable Valuation. Staff recommendation: Acceptance of the Amended Official Order.
- 29. MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.
- 30. Letter from Deborah Ring requesting that the State Tax Commission provide a 3 hour class at the MAA Summer Conference on August 11, 2004.
- 31. Proposed letter to the City of Melvindale regarding the assessability of underground strata.
- 32. Industrial Facility Exemption Applications to Commission for approval to issue certificates involving **Over 5%** of the SEV of the local government units. See attached list for application identification. Staff Recommendation: Approve.
- 33. Industrial Facility Exemption Applications to Commission for approval to transfer the certificates. See attached list for application identification. Staff Recommendation: Approve.
- 34. Industrial Facility Exemption Applications to Commission for approval to amend the certificates. See attached list for application identification. Staff Recommendation: Approve.
- 35. Industrial Facility Exemption Applications to Commission for approval to revoke per Section 15(1). (Requested by certificate holder). See attached list for identification. Staff Recommendation: Revoke.
- 36. Industrial Facility Exemption Applications to Commission for approval to revoke per Section 15(3). (Requested by municipality). See attached list for identification. Staff Recommendation: Revoke, subject to an offering of hearing. (Revocation effective December 30, 2004).

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- 37. Air Pollution Control Exemption Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.
- 38. Air Pollution Control Exemption Application to Commission for approval to transfer the certificate. See attached list for application identification. Staff Recommendation: Approve.
- 39. P.A. 146 of 2000 Obsolete Property Rehabilitation Act Applications to Commission for approval. See attached list for application identification. Staff Recommendation: Approve.
- 40. P.A. 328 of 1998 Personal Property Exemption Applications to Commission for approval. See attached list for application identification. Staff Recommendation: Approve.
- 41. Neighborhood Enterprise Zone Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.
- 42. Neighborhood Enterprise Zone Applications to Commission for approval to transfer the certificates. See attached list for application identification. Staff Recommendation: Approve.